

DEPARTMENT OF THE TREASURY - BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

**COMPUTATION OF TAX AGREEMENT TO PAY TAX ON
PUERTO RICAN CIGARS OR CIGARETTES**

(See Notice on back)

1. **SERIAL NO.** (Begin
with "1" Jan. 1 each yr**2. BONDED MANUFACTURER'S NAME AND MAILING ADDRESS OF FACTORY****PART I - BONDED MANUFACTURER'S CALCULATION OF TAX**

ARTICLE	QUANTITY TO BE SHIPPED TO THE UNITED STATES		RATE OF TAX	TAX LIABILITY
	TOTAL WHOLESALE PRICE (a)	TOTAL NUMBER (b)		
3. LARGE CIGARS A. Wholesale price not more than \$235.294 per M	\$		8½% of the wholesale price (.085 x COL. (a))	
B. Wholesale price more than \$235.294 per M			\$20.00 PER M	
4. SMALL CIGARS			\$0.75 PER M	
5. LARGE CIGARETTES (Class B)			\$ PER M*	
6. SMALL CIGARETTES (Class A)			\$4.00 PER M	

7. **TOTAL TAX TO BE DEFERRED** \$8. **MARKS AND NUMBERS ON SHIPPING CONTAINERS**9. **NUMBER OF SHIPPING CONTAINERS**10. **NAME OF CARRIER** (If not known show name of shipping line)11. **PORT OF ENTRY INTO U.S.**12. **APPROX. ARRIVAL DATE**13. **NAME OF CONSIGNEE**14. **ADDRESS OF CONSIGNEE**

*Enter applicable rate of tax imposed by 26 U.S.C. 5701 (b)(2). See regulations in 27 CFR 275.32(b); that is, "8.40", if large cigarettes measure not more than 6½ inches in length, "12.00" if more than 6½ inches but not more than 8¼ inches in length, etc.

Under the penalties of perjury, I declare that the above calculation of tax, to the best of my knowledge and belief, is true and correct, and includes all transactions and tax liabilities required by law and regulations to be reported hereon. I agree to pay, as required by law and regulations, the amount of tax due on the cigars or cigarettes covered by this form and certify under penalties of perjury that I am not in default in any payment of tax chargeable against my bond, Form 2986, and that such bond is in the maximum amount or is in sufficient amount to cover the tax due on the cigars or cigarettes covered by this form in addition to all other tax liabilities chargeable against such bond.

15. **DATE**16. **SIGNATURE OF BONDED MANUFACTURER**17. **TITLE OR STATUS** (State whether individual owner, member of firm, or, if officer of corporation, give title)**PART II - ATF OFFICER'S CERTIFICATION**

I certify that I have inspected the cigars or cigarettes covered by this form, verified the tax calculation with respect to such cigars or cigarettes, and released them for shipment to the United States.

18. **DATE OF COM-
PUTATION OF
TAX**19. **SIGNATURE OF ATF OFFICER**20. **TITLE****PART III - CUSTOMS OFFICER'S CERTIFICATION AT PORT OF ENTRY**

I certify that the cigars or cigarettes herein described, except as indicated in Item 21, were released from customs custody.

21. **EXCEPTIONS** (Missing packages, cases, etc., should be listed separately from those damaged). (Use reverse if additional space is needed.)

22. **DATE**23. **SIGNATURE OF CUSTOMS OFFICER**24. **TITLE**

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1980. This information collection is used by importers and manufacturers of tobacco products and cigarette papers and tubes, to submit notification of transferring the above products without payment of tax. Information is mandatory by 26 U.S.C. 5703.